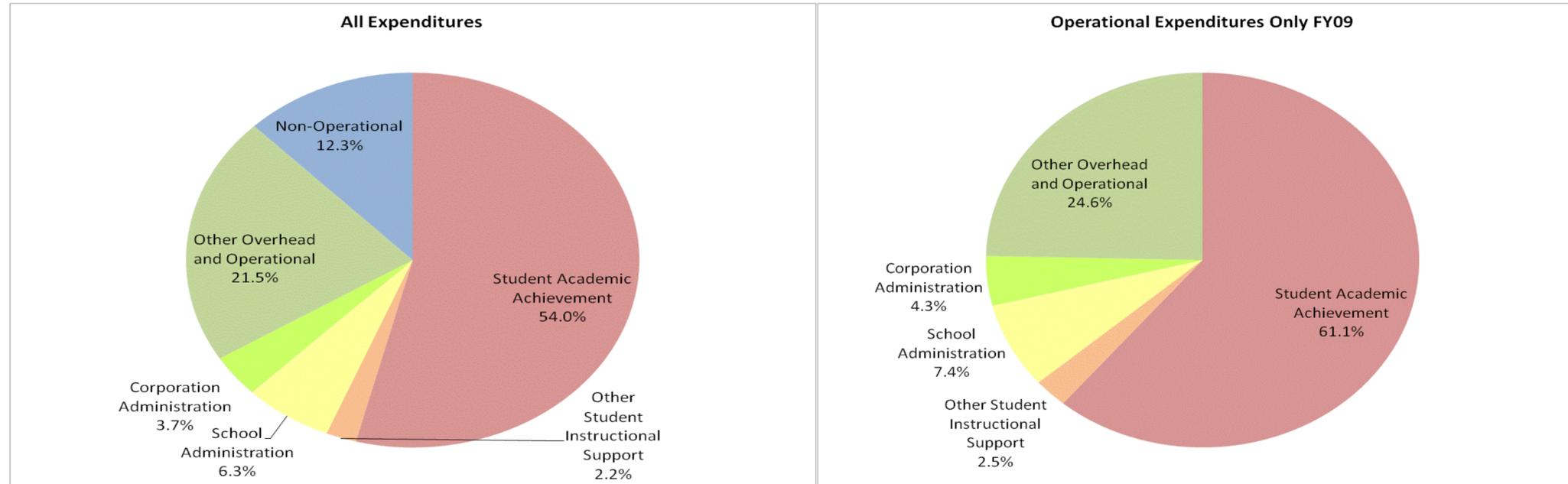


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shoals Community School Corp (5520)**

Shoals Community School Corp (5520)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$2,842,131	52.5%	\$3,551,279	49.1%	\$3,624,796	50.6%	\$3,890,539	54.0%
Student Instructional Support	\$323,564	6.0%	\$535,832	7.4%	\$596,196	8.3%	\$612,323	8.5%
Overhead and Operational	\$1,269,183	23.4%	\$1,633,149	22.6%	\$1,858,574	25.9%	\$1,809,161	25.1%
Nonoperational	\$980,052	18.1%	\$1,508,155	20.9%	\$1,089,955	15.2%	\$887,163	12.3%
Grand Total	\$5,414,930		\$7,228,415		\$7,169,520	0%	\$7,199,187	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	58.5%	56.5%	58.9%	62.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shoals Community School Corp (5520)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$19,943	\$70,604	\$198,007		> 500%	180%
	11100 Regular Programs; Elementary	\$868,795	\$1,105,163	\$1,194,099	\$1,319,083	52%	19%	10%
	11200 Regular Programs; Middle/Junior High	\$202,711	\$248,374	\$142,552	\$13,875	-93%	-94%	-90%
	11300 Regular Programs; High School	\$516,415	\$608,749	\$928,453	\$1,316,606	155%	116%	42%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$13,537	\$0			-100%
	11450 Vocational Education; Consumer and Homemaking	\$698	\$945	\$1,004	\$1,106	58%	17%	10%
	11520 Vocational Education; Area School Participation	\$104,829	\$27,901	\$33,513	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$14,274	\$10,925	\$32,274	\$20,975	47%	92%	-35%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$13,726	\$30,352			121%
	12210 Mental Disabilities; Mild Mental Disabilities	\$42,501	\$47,037	\$59,881	\$55,449	30%	18%	-7%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$73,536	\$116,592	\$174,528	\$265,076	260%	127%	52%
	12350 Physical Impairment; Homebound	\$0	\$0	\$1,226	\$116			-91%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$2,668	\$17,855	\$21,133		> 500%	18%
	12510 Culturally Different; Communication Disorders	\$21,395	\$53,038	\$55,908	\$57,287	168%	8%	2%
	12520 Culturally Different; Compensatory	\$250	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$0	\$10,702	\$11,438	\$20,494		92%	79%
	12710 Equal Opportunity At Risk	\$95,851	\$4,268	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$33,739	\$29,932	\$25,680	\$25,027	-26%	-16%	-3%
	14100 Summer School Programs; Elementary	\$0	\$5,461	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$13,599	\$6,957	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$28,790	\$17,185	\$2,883	\$63,631	121%	270%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$7,477	\$47,577			> 500%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$55,732	\$63,608	\$111,231	\$70,077	26%	10%	-37%
	22110 Improvement of Instruction; Service Area Direction	\$37,827	\$22,194	\$21,420	\$5,410	-86%	-76%	-75%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,197	\$500	\$2,342	\$7,446	> 500%	> 500%	218%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,975	\$9,781	\$13,504		354%	38%
	22220 Library/Media Services; School Library	\$52,199	\$62,595	\$74,535	\$85,359	64%	36%	15%
	22230 Library/Media Services; Audiovisual	\$900	\$273	\$286	\$492	-45%	80%	72%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$32,094	\$40,137	\$48,898		52%	22%
	22360 Instruction, Related Technology; Network Support	\$0	\$27,316	\$61,013	\$130,089		376%	113%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$17,975			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$45,292	\$43,546	\$27,877	\$48,428	7%	11%	74%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$307	\$341	\$114	\$195	-37%	-43%	71%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$21,312	\$9,900	\$6,871		-68%	-31%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$14,643	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$106,131	\$185,621	\$87,490	\$0			
Student Academic Achievement Total		\$2,331,611	\$2,778,215	\$3,232,763	\$3,890,539	67%	40%	20%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$9,007	\$8,290	\$6,625		-26%	-20%
	21220 Guidance Services; Counseling Services	\$39,483	\$69,976	\$85,853	\$85,403	116%	22%	-1%
	21290 Guidance Services; Other Guidance Services	\$3,996	\$13,559	\$31,828	\$25,835	> 500%	91%	-19%
	21340 Health Services; Nurse Services	\$19,239	\$26,060	\$32,332	\$37,863	97%	45%	17%
	24100 Office of The Principal	\$195,832	\$291,810	\$371,474	\$456,597	133%	56%	23%
Student Instructional Support Total		\$258,550	\$410,411	\$529,777	\$612,323	137%	49%	16%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$11,852	\$12,126	\$11,582	\$15,015	27%	24%	30%
	23150 Board of Education; Legal Services	\$3,426	\$3,673	\$1,764	\$16,300	376%	344%	> 500%
	23160 Board of Education; Promotion Expenses	\$430	\$451	\$974	\$1,157	169%	157%	19%
	23190 Board of Education; Other Governing Body Services	\$5,215	\$3,400	\$3,652	\$5,400	4%	59%	48%
	23210 Executive Administration; Office of The Superintendent	\$123,352	\$160,802	\$192,736	\$223,926	82%	39%	16%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$1,521	\$0	\$0		-100%	
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$514			
	25191 Other Fiscal Services; Refund of Revenue	\$49	\$1,781	\$0	\$0	-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$110			
	25750 Personnel Services; Health Services	\$530	\$0	\$389	\$1,241	134%		219%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$290,759	\$459,252	\$512,415	\$608,723	109%	33%	19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,305	\$36,862	\$36,852	\$11,893	-11%	-68%	-68%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$76,535	\$31,677	\$21,022	\$33,237	-57%	5%	58%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,470	\$885	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$29,562	\$9,033	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,261	\$3,905	\$2,459	\$2,871	-12%	-26%	17%
	26700 Operation and Maintenance of Plant Services; Insurance	\$40,701	\$27,259	\$34,744	\$30,944	-24%	14%	-11%
	27010 Student Transportation; Service Area Direction	\$25,242	\$36,960	\$43,402	\$40,977	62%	11%	-6%
	27100 Student Transportation; Vehicle Operation	\$9,337	\$22,739	\$25,124	\$33,187	255%	46%	32%
	27200 Student Transportation; Monitoring Services	\$8,685	\$9,614	\$2,612	\$3,248	-63%	-66%	24%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$16,844	\$18,250	\$27,662	\$29,530	75%	62%	7%
	27400 Student Transportation; Purchase of School Buses	\$44,000	\$0	\$129,294	\$0	-100%		-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Shoals Community School Corp (5520)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	27500 Student Transportation; Insurance on Buses	\$2,047	\$0	\$2,012	\$5,230	156%		160%
	27700 Student Transportation; Contracted Transportation Services	\$337,859	\$411,309	\$500,067	\$485,163	44%	18%	-3%
	27900 Student Transportation; Other Student Transportation Services	\$1,120	\$950	\$1,267	\$1,505	34%	58%	19%
	27910 Student Transportation; Bus Driver Training	\$0	\$472	\$0	\$0		-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$90,873	\$137,719	\$137,152	\$151,964	67%	10%	11%
	31400 Food Services Operations; Food Purchases	\$64,670	\$83,456	\$88,815	\$100,596	56%	21%	13%
	31900 Other Food Services	\$12,334	\$8,205	\$5,862	\$6,429	-48%	-22%	10%
Overhead and Operational Total		\$1,183,896	\$1,502,828	\$1,790,892	\$1,809,161	53%	20%	1%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$262	\$1,632	\$8,086	\$5,840	> 500%	258%	-28%
	33200 Community Recreation	\$4,497	\$5,499	\$5,373	\$5,607	25%	2%	4%
	33400 Athletic Coaches	\$54,549	\$66,572	\$67,644	\$78,942	45%	19%	17%
	33910 High School Band Uniforms	\$0	\$14,592	\$0	\$0		-100%	
	33990 Other Community Services; Other	\$1,555	\$1,567	\$1,941	\$1,787	15%	14%	-8%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$12,000	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$900	\$0	\$0	\$98	-89%		
	43000 Facilities Acquisition and Construction; Professional Services	\$30,850	\$538,510	\$10,000	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$195,426	\$20,853	\$147,417	\$66,956	-66%	221%	-55%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$16,374	\$5,722	\$7,690		-53%	34%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,531	\$20,955	\$18,361	\$20,604	96%	-2%	12%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$22,500	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$214,455	\$56,784	\$123,449	\$25,225	-88%	-56%	-80%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$4,366	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$53,663	\$144,918	\$169,291	\$140,000	161%	-3%	-17%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$9,349	\$10,934			17%
	52100 Debt Services; Interest on Debt; Bonds	\$1,925	\$0	\$38,092	\$72,349	> 500%		90%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$40,870	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$187,000	\$315,000	\$170,000	\$130,000	-30%	-59%	-24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$40,000	\$79,500			99%
	54200 Common School Fund; Principal	\$130,125	\$277,371	\$237,673	\$192,560	48%	-31%	-19%
	54250 Common School Fund; Interest	\$0	\$0	\$30,323	\$49,071			62%
Nonoperational Total		\$961,108	\$1,484,991	\$1,082,720	\$887,163	-8%	-40%	-18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$0	\$93,658	\$47,823	\$0			
	26492 2007 Account Code - Social Security	\$202,051	\$247,735	\$129,021	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$6,800	\$11,450	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$386,936	\$642,312	\$318,274	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,750	\$3,690	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$82,228	\$53,125	\$38,250	\$0			
Prorated By Fund Total		\$679,765	\$1,051,970	\$533,368	\$0			